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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
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DELPHI CORPORATION, et al.,	: Case No. 05-44481 (RDD)
	:
Debtors.	: (Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER DISALLOWING AND
EXPUNGING PROOFS OF CLAIM NUMBERS 16610 AND 16611
(STATE OF NEW JERSEY DIVISION OF TAXATION)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and State Of New Jersey, Division Of Taxation ("New Jersey") respectfully submit this Joint Stipulation And Agreed Order Disallowing And Expunging Proofs Of Claim Numbers 16610 And 16611 (State Of New Jersey Division Of Taxation) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on June 4, 2007, New Jersey filed proof of claim number 16610 against Delphi, which asserts an administrative claim in the amount of \$171,000.00 ("Claim No. 16610") for certain taxes allegedly owed by Delphi and certain affiliated Debtors to New Jersey.

WHEREAS, on June 4, 2007, New Jersey filed proof of claim number 16611 against Delphi, which asserts an unsecured priority claim in the amount of \$448,527.31 ("Claim No. 16611") for certain taxes allegedly owed by Delphi and certain affiliated Debtors to New Jersey.

WHEREAS, on July 13, 2007, the Debtors objected to the Claim No. 16610 and Claim No. 16611 pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").

WHEREAS, on August 9, 2007, New Jersey filed its Response The State Of New Jersey, Division Of Taxation's Opposition To Debtors' Nineteenth Omnibus Objection (Substantive) To Claims (Docket No. 8956) (the "First Response").

WHEREAS, on September 4, 2007, New Jersey filed proof of claim number 16649 against Delphi, which asserts an administrative claim in the amount of \$36,000.00 (Claim No. 16649) for certain taxes allegedly owed by Delphi and certain affiliated Debtors to New Jersey.

WHEREAS, on September 4, 2007, New Jersey filed proof of claim number 16650 against Delphi, which asserts an unsecured priority claim in the amount of \$133,911.40 (Claim No. 16650) for certain taxes allegedly owed by Delphi and certain affiliated Debtors to New Jersey.

WHEREAS, on September 21, 2007, the Debtors objected to Claim No. 16649 and Claim No. 16650 pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

WHEREAS, on October 18, 2007, New Jersey filed its Response The State Of New Jersey, Division Of Taxation's Opposition To Debtors' Twenty-First Omnibus Objection To Claims (Docket No. 10633).

WHEREAS, Claim No. 16649 amends and supersedes Claim No. 16610 and Claim No. 16650 amends and supersedes Claim No. 16611.

WHEREAS, Delphi and New Jersey acknowledge and agree that Claim No. 16610 and Claim No. 16611 shall be disallowed and expunged in their entirety.

THEREFORE, the Debtors and New Jersey stipulate and agree as follows:

1. Claim No. 16610 shall be disallowed and expunged in its entirety.
2. Claim No. 16611 shall be disallowed and expunged in its entirety.
3. Upon entry of this Stipulation and Agreed Order, New Jersey's First Response to the Nineteenth Omnibus Claims Objection with respect to Claim No. 16610 and Claim No. 16611 shall be deemed withdrawn with prejudice.
4. The Debtors' pending objection to Claim No. 16650 on the Twenty-First Omnibus Claims Objection is deemed to include an objection on the basis that Claim No. 16650 is not supported by the Debtors' books and records.
5. The Debtors fully reserve their rights (a) to object to any claim filed by, New Jersey on any basis whatsoever and (b) to seek disallowance and/or reduction of any claim filed by, New Jersey, in whole or in part, on any basis whatsoever.

So Ordered in New York, New York, this 12th day of December, 2007

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John Wm. Butler, Jr.

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